

**CHAPTER NO. 162**

**SENATE BILL NO. 1914**

**By Rochelle**

Substituted for: House Bill No. 1496

By Scroggs

AN ACT To amend Tennessee Code Annotated, Section 67-1-1429 and Section 67-1-1501, relative to the statute of limitations for collection of ad valorem taxes assessed against real or personal property collected by any county or municipality.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. The General Assembly hereby declares that the statute of limitations for collection of ad valorem taxes assessed against real or personal property by any county or municipality in this state is and heretofore has been, since the date of original enactment of such statute, as set forth in Tennessee Code Annotated, Section 67-5-1806, and that the purpose of this legislation is to clarify this intent.

SECTION 2. Tennessee Code Annotated, Section 67-1-1429(a), is amended by adding the following as a new subdivision (4):

(4) Nothing in this section shall apply to the collection of ad valorem taxes assessed against real or personal property by any county or municipality in this state.

SECTION 3. Tennessee Code Annotated, Section 67-1-1501, is amended by adding the following as a new subsection (d):

(d) Nothing in this section shall apply to the collection of ad valorem taxes assessed against real or personal property by any county or municipality in this state.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: May 3, 1999

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 14th day of May 1999

  
DON CONQUIST, GOVERNOR